

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Jason Thompson,**  
Appellant,

**v.**

**City of Davenport Board of Review,**  
Appellee.

**ORDER**

**Docket No. 13-103-0987**  
**Parcel No. W1001-02A**

On March 19, 2014, the above-captioned appeal came on for hearing before the Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2) and Iowa Administrative Code rules 701-71.21(1) et al. Appellant Jason Thompson was self-represented. City Attorney Tom Warner represented the Board of Review. The Appeal Board, having reviewed the record, heard the testimony and being fully advised, finds:

***Findings of Fact***

Jason Thompson is the owner of a residentially classified property located at 2102 W 57th Street, Davenport, Iowa. The property is a split-level home built in 2006 with 1271 square feet of total living area. The property also has 550 square feet of basement finish, an open porch, a patio, and a two-stall built-in garage. The site is 0.18 acres.

Thompson protested to the Board of Review regarding the 2013 assessment of \$205,390, allocated as \$35,880 in land value and \$169,510 in improvement value. He claimed the assessment was not equitable as compared to other like property and was for more than the value authorized by law under Iowa Code sections 441.37(1)(a)(1) and (2). The Board of Review denied the appeal.

Thompson then appealed to this Board reasserting his claims. He believes the correct total value is \$172,000.

Thompson provided thirteen properties he believes show his property's assessment is inequitable. The following grid is a summary of those properties.

Address	GLA	Bsmt Fin	2013 AV	Sale Price	Sale Date
Subject	1271	550	\$205,390	\$205,000	Sep-06
2106 W 57th St	1242	425	\$175,900	\$184,000	Jul-09
2026 W 57th St	1174	380	\$175,940	\$187,800	Oct-09
2030 W 57th St	1296	135	\$172,920	\$193,928	Sep-07
2120 W 57th St	1310	300	\$174,120	\$170,500	Apr-13
2204 W 57th St	1221	368	\$169,930	\$170,500	Nov-13
2022 W 57th St	1219	480	\$182,000	\$173,500	Apr-06
2106 W 57th St	1242	425	\$175,900	\$184,000	Jul-04
2124 W 57th St	1215	80	\$184,280	\$172,900	Dec-05
2212 W 57th St	1268	455	\$180,740	\$176,900	Dec-09
5040 N Sturdevant St	1506	0	Not provided	\$182,000	Mar-13
5803 Hillandale	1256	475	Not provided	\$172,000	Jun-13
2620 W 54th St	1128	867	Not provided	\$165,000	May-13

When looking at the assessed values of what appear to be reasonably similar properties, we understand Thompson's concerns. However, many of the properties Thompson submitted have a 3+00 quality grade, compared to the superior 3+10 grade of his property, which would contribute to differences in the assessed values. Further, only two of the properties, 2022 and 2124 W 57th Street, have the same exterior elevation as Thompson's property. Both of these properties have the highest assessments.

Joe Vargas, an appraiser with the Assessor's Office, testified that the Board of Review reduced the 2013 assessment for 2022 W 57th Street. However, the record is not clear on whether \$182,000 for is the original assessment or reduced assessment. Additionally, Vargas explained that 2124 W 57th Street has only two bathrooms and significantly less basement finish.

Based on the assessed values of the properties Thompson submitted, it is his opinion the subject's assessment should be between \$170,000 and \$180,000. However, none of the properties sold in 2012, and Thompson did not provide other evidence of the properties' fair market values, which is necessary to prevail in an equity claim. Relying solely on the assessed values, without considering the

differences that may exist, and failing to develop an assessment/sale ratio is insufficient evidence for an equity claim.

Finally, although Thompson is an appraiser and a real estate agent, he did not adjust any sales to account for differences between them and the subject. Nor did he provide an opinion of value for the subject property as of January 1, 2013, based on adjusted sales or other appraisal methodology.

The Board Review provided four properties it asserts are more similar to the subject property than those Thompson selected. (Exhibits F1-4). Three of the properties have the same exterior elevation as the subject, and all of the properties have a 3+10 grade. The following chart summarizes the comparable properties submitted by the Board of Review.

Address	GLA	Bfin	2013 AV	Sale Price	Sale Date	Grade
Subject	1271	550	\$205,390	\$205,000	Sep-06	3+10
1919 W 56th Ct	1308	550	\$214,600	\$225,527	Dec-07	3+10
1937 W 56th Ct	1277	500	\$205,840	\$215,000	Mar-10	3+10
1925 W 56th Ct	1354	168	\$201,430	\$215,000	Aug-13	3+10
7102 Madison St	1279	500	\$203,400	\$205,000	Apr-12	3+10

7102 Madison Street is the only property that sold in 2012 and, therefore, the only property that can be considered for an equity analysis. It indicates an assessment/sale ratio of 0.99. However, more than one comparable is required to support an equity claim.

The Board of Review also provided a spreadsheet of its comparable properties, adjusting them for differences compared to the subject property. (Exhibit E). After adjustments, the sales had an indicated value range of roughly \$207,000 to \$219,000. However, we are hesitant to place much weight on this analysis as two of the sales occurred in 2007 and 2010. Additionally, the adjustments appear to be cost based and in some cases, and we question whether they reflect actual market actions.

### ***Conclusion of Law***

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct. § 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shivers*, 257 Iowa 575, 133 N.W.2d 709 (Iowa 1965). The six criteria include evidence showing

“(1) that there are several other properties within a reasonable area similar and comparable . . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the [subject] property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination.”

*Id.* at 711. The *Maxwell* test provides that inequity exists when, after considering the actual and assessed values of comparable properties, the subject property is assessed at a higher proportion of this actual value. *Id.* The *Maxwell* test may have limited applicability now that current Iowa law requires

assessments to be at one hundred percent of market value. § 441.21(1). Nevertheless, in some rare instances, the test may be satisfied.

Thompson's evidence did not establish inequity in the assessment under either test. None of the properties he provided sold in 2012. Therefore, an assessment/sales ratio could not be completed using these properties. Additionally, Thompson did not assert the assessor applied an assessment method in a non-uniform manner to similarly situated properties.

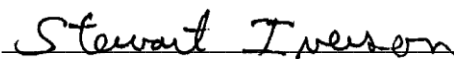
In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Thompson did not offer any evidence establishing the subject property's fair market value as of January 1, 2013, and, therefore, failed to show his property is over-assessed.

THE APPEAL BOARD ORDERS the assessment of Jason Thompson's property located at 2102 W 57th Street, Davenport, Iowa, as set by the City of Davenport Board of Review is affirmed.

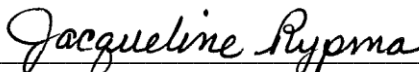
Dated this 3rd day of April 2014.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

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